

Pennsylvania Coalition Against Rape

**Financial Statements and
Supplementary Information**

June 30, 2020 and 2019



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Pennsylvania Coalition Against Rape

Table of Contents

June 30, 2020 and 2019

	Page
INDEPENDENT AUDITOR'S REPORT	1 and 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4 and 5
Statement of Functional Expenses - by Natural Classification	6 and 7
Statement of Changes in Net Assets	8
Statement of Cash Flows	9
Notes to Financial Statements	10 to 20
SUPPLEMENTARY INFORMATION	
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100070677 - Social Services Block Grant (Title XX) - Administrative Costs	21
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100070677 - Social Services Block Grant (Title XX) - Subcontractor Costs	22
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100070677 - Act 44 - Pennsylvania General Fund - Administrative Costs	23
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100070677 - Act 44 - Pennsylvania General Fund - Subcontractor Costs	24
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 - Preventive Health and Health Services Block Grant - Administrative Costs	25
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 - Preventive Health and Health Services Block Grant - Subcontractor Costs	26
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 and 4100085125 - Preventive Health and Health Services Block Grant - Administrative Costs	27

Pennsylvania Coalition Against Rape

Table of Contents (continued)

June 30, 2020 and 2019

	Page
SUPPLEMENTARY INFORMATION (continued)	
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 and 4100085125 - Preventive Health and Health Services Block Grant - Subcontractor Costs	28
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 - Rape Prevention and Education - Administrative Costs	29
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100075395 - Rape Prevention and Education - Subcontractor Costs	30
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Rape Prevention and Education - Administrative Costs	31
Schedule of Budgeted, Reported, and Allowable Costs for DOH Contract Number 4100085125 - Rape Prevention and Education - Subcontractor Costs	32
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2018-SV-01-29012 - Sexual Assault Services Program - Administrative Costs	33
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2018-SV-01-29012 - Sexual Assault Services Program - Subcontractor Costs	34
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2019-SV-01-31170 - Sexual Assault Services Program - Administrative Costs	35
Schedule of Budgeted, Reported, and Allowable Costs for PCCD Contract Number 2019-SV-01-31170 - Sexual Assault Services Program - Subcontractor Costs	36
Schedule of Budgeted, Reported, and Allowable Costs for DHS Contract Number 4100070677 - Social Services Block Grant (Title XX), Act 44 - Pennsylvania General Fund - Administrative and Subcontractor Costs	37

Pennsylvania Coalition Against Rape

Table of Contents (continued)

June 30, 2020 and 2019

	Page
SUPPLEMENTARY INFORMATION (continued)	
Funding Reconciliation for DHS Contract Number 4100070677	38
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	39 and 40
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	41 to 43
Schedule of Expenditures of Federal Awards	44 and 45
Notes to Schedule of Expenditures of Federal Awards	46
Schedule of Findings and Questioned Costs	47 and 48



Independent Auditor's Report

To the Board of Directors
Pennsylvania Coalition Against Rape
Harrisburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of Pennsylvania Coalition Against Rape (the Coalition), which comprise the statement of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses - by natural classification, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pennsylvania Coalition Against Rape as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters - Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2021 on our consideration of Pennsylvania Coalition Against Rape's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coalition's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Coalition Against Rape's internal control over financial reporting and compliance.

RKL LLP

February 5, 2021
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Statement of Financial Position

	June 30,	
	2020	2019
Assets		
Current Assets		
Cash and cash equivalents	\$ 3,144,727	\$ 1,903,639
Cash - restricted	600,811	573,664
Accounts receivable	145,732	82,306
Grants receivable	751,427	755,257
Inventory	54,316	57,927
Prepaid expenses	228,523	182,937
Total Current Assets	4,925,536	3,555,730
Fixed Assets		
Furniture and equipment	696,623	651,237
Accumulated depreciation	(571,556)	(531,751)
Total Fixed Assets	125,067	119,486
Investments	675,691	661,236
Total Assets	\$ 5,726,294	\$ 4,336,452
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 720,238	\$ 620,347
Deferred grant revenue	1,308,761	932,964
Accrued payroll	145,111	104,463
Payroll taxes withheld and accrued	7,010	5,746
Total Liabilities	2,181,120	1,663,520
Net Assets		
Without donor restrictions	2,944,363	2,099,268
With donor restrictions	600,811	573,664
Total Net Assets	3,545,174	2,672,932
Total Liabilities and Net Assets	\$ 5,726,294	\$ 4,336,452

Pennsylvania Coalition Against Rape

Statement of Activities

	Year Ended June 30, 2020		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 19,168,662	\$ -	\$ 19,168,662
Conference revenue	792,203	-	792,203
Assessment income	176,654	-	176,654
Contributions	122,221	33,698	155,919
Sale of reference materials	89,726	-	89,726
Interest income	30,689	-	30,689
Sponsorship income	25,766	-	25,766
Other revenue	15,500	-	15,500
Membership income	4,700	-	4,700
Net assets released from restrictions	6,551	(6,551)	-
Special events			
Gross revenues	-	-	-
Direct costs	-	-	-
Loss on disposal of fixed assets	(791)	-	(791)
Total Support and Revenue	20,431,881	27,147	20,459,028
Expenses			
Program and related services	17,646,294	-	17,646,294
Supporting services			
Management and general	1,685,054	-	1,685,054
Fund development	259,545	-	259,545
Total Expenses	19,590,893	-	19,590,893
Excess of Support and Revenue over Expenses	840,988	27,147	868,135
Unrealized Holding Gains on Investments	4,107	-	4,107
Changes in Net Assets	\$ 845,095	\$ 27,147	\$ 872,242

Pennsylvania Coalition Against Rape

Statement of Activities (continued)

	Year Ended June 30, 2019		
	Without Donor Restrictions	With Donor Restrictions	Totals
Support and Revenue			
Government and other grants	\$ 18,418,066	\$ -	\$ 18,418,066
Conference revenue	6,360	-	6,360
Assessment income	162,742	-	162,742
Contributions	201,694	22,364	224,058
Sale of reference materials	149,701	-	149,701
Interest income	26,045	-	26,045
Sponsorship income	28,500	-	28,500
Other revenue	56,028	-	56,028
Membership income	4,800	-	4,800
Net assets released from restrictions	68,287	(68,287)	-
Special events			
Gross revenues	50,932	30,654	81,586
Direct costs	(50,932)	-	(50,932)
Loss on disposal of fixed assets	(281)	-	(281)
Total Support and Revenue	19,121,942	(15,269)	19,106,673
Expenses			
Program and related services	17,367,497	-	17,367,497
Supporting services			
Management and general	1,301,707	-	1,301,707
Fund development	282,859	-	282,859
Total Expenses	18,952,063	-	18,952,063
Excess (Deficiency) of Support and Revenue over Expenses	169,879	(15,269)	154,610
Unrealized Holding Gains on Investments	7,649	-	7,649
Changes in Net Assets	\$ 177,528	\$ (15,269)	\$ 162,259

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification

	Year Ended June 30, 2020			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,104,779	\$ 739,754	\$ 96,011	\$ 2,940,544
Employee benefits	377,587	131,812	17,471	526,870
Payroll taxes	169,621	55,683	7,377	232,681
Total Personnel Expenses	2,651,987	927,249	120,859	3,700,095
Operating Expenses				
Payments to subcontractor agencies	13,571,652	-	-	13,571,652
Consultant fees	557,576	78,461	16,863	652,900
Building rental and maintenance	211,088	125,355	12,008	348,451
Supplies	81,184	110,964	35,222	227,370
Room and board	130,463	41,281	503	172,247
Equipment and rental maintenance	72,843	61,146	5,141	139,130
In-state travel	98,139	24,242	103	122,484
Meeting expenses	17,358	74,550	81	91,989
Conferences and workshops	39,601	34,612	532	74,745
Printing	41,032	20,083	5,504	66,619
Public awareness	19,241	40,057	418	59,716
Telephone	32,342	21,236	1,671	55,249
Purchases	-	-	51,238	51,238
Depreciation	-	40,200	-	40,200
Dues and subscriptions	16,462	15,788	1,209	33,459
Education library	31,634	605	9	32,248
Out-of-state travel	25,013	4,579	-	29,592
Advertising	8,855	17,534	1,330	27,719
Audit fees	8,481	15,064	430	23,975
Postage	10,808	7,424	4,768	23,000
Insurance	12,977	7,031	1,603	21,611
Miscellaneous	7,308	8,246	32	15,586
Bad debt expense	-	8,020	-	8,020
Donations expense	250	1,327	21	1,598
Grant expense - VOH	-	-	-	-
Total Operating Expenses	14,994,307	757,805	138,686	15,890,798
Total Administrative Costs	\$ 17,646,294	\$ 1,685,054	\$ 259,545	\$ 19,590,893

Pennsylvania Coalition Against Rape

Schedule of Functional Expenses - by Natural Classification (continued)

	Year Ended June 30, 2019			
	Program and Related Services	Supporting Services		Totals
		Management and General	Fund Development	
Personnel Expenses				
Salaries	\$ 2,021,745	\$ 641,225	\$ 96,601	\$ 2,759,571
Employee benefits	387,474	120,765	18,452	526,691
Payroll taxes	157,370	48,930	7,493	213,793
Total Personnel Expenses	2,566,589	810,920	122,546	3,500,055
Operating Expenses				
Payments to subcontractor agencies	13,081,591	-	-	13,081,591
Consultant fees	730,456	44,408	20,887	795,751
Building rental and maintenance	237,587	121,389	13,266	372,242
Supplies	70,220	63,770	12,834	146,824
Room and board	120,051	15,318	2,990	138,359
Equipment and rental maintenance	39,769	21,816	2,093	63,678
In-state travel	32,497	24,212	897	57,606
Meeting expenses	44,125	29,668	715	74,508
Conferences and workshops	35,051	8,257	1,002	44,310
Printing	96,891	6,446	2,061	105,398
Public awareness	5,161	42,131	7,260	54,552
Telephone	36,705	20,912	1,824	59,441
Purchases	-	-	72,217	72,217
Depreciation	-	41,261	-	41,261
Dues and subscriptions	11,506	13,756	1,472	26,734
Education library	80,515	53	-	80,568
Out-of-state travel	69,395	2,654	1,854	73,903
Advertising	4,264	3,298	1,915	9,477
Audit fees	8,714	13,047	439	22,200
Postage	30,716	4,597	6,619	41,932
Insurance	11,455	7,218	1,765	20,438
Miscellaneous	4,185	2,586	3,164	9,935
Bad debt expense	-	3,686	-	3,686
Donations expense	375	304	5,039	5,718
Grant expense - VOH	49,679	-	-	49,679
Total Operating Expenses	14,800,908	490,787	160,313	15,452,008
Total Administrative Costs	\$ 17,367,497	\$ 1,301,707	\$ 282,859	\$ 18,952,063

Pennsylvania Coalition Against Rape

Statement of Changes in Net Assets

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</u>
Net Assets at June 30, 2018	\$ 1,921,740	\$ 588,933	\$ 2,510,673
Changes in net assets	<u>177,528</u>	<u>(15,269)</u>	<u>162,259</u>
Net Assets at June 30, 2019	2,099,268	573,664	2,672,932
Changes in net assets	<u>845,095</u>	<u>27,147</u>	<u>872,242</u>
Net Assets at June 30, 2020	<u><u>\$ 2,944,363</u></u>	<u><u>\$ 600,811</u></u>	<u><u>\$ 3,545,174</u></u>

Pennsylvania Coalition Against Rape

Statement of Cash Flows

	Years Ended June 30,	
	2020	2019
Cash Flows from Operating Activities		
Changes in net assets	\$ 872,242	\$ 162,259
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	40,200	41,261
Loss on disposal of fixed assets	791	281
Unrealized holding gains on investments	(4,107)	(7,649)
(Increase) decrease in assets		
Accounts receivable	(63,426)	9,563
Grants receivable	3,830	215,401
Inventory	3,611	1,858
Prepaid expenses	(45,586)	(27,888)
Increase (decrease) in liabilities		
Accounts payable	86,218	(77,725)
Deferred grant revenue	375,797	427,807
Accrued payroll	40,648	10,401
Payroll taxes withheld and accrued	1,264	(4,476)
Net Cash Provided by Operating Activities	1,311,482	751,093
Cash Flows from Investing Activities		
Capital expenditures	(32,899)	(23,122)
Purchase of investments	(10,348)	(10,538)
Net Cash Used in Investing Activities	(43,247)	(33,660)
Net Increase in Cash and Cash Equivalents	1,268,235	717,433
Cash and Cash Equivalents at Beginning of Year	2,477,303	1,759,870
Cash and Cash Equivalents at End of Year	\$ 3,745,538	\$ 2,477,303
Cash and Cash Equivalents Consists of the Following		
Cash and cash equivalents	\$ 3,144,727	\$ 1,903,639
Cash - restricted	600,811	573,664
	\$ 3,745,538	\$ 2,477,303

Supplementary Schedule of Noncash Investing and Financing Activities

In 2020

Accounts payable includes \$21,839 of capital expenditures.

In 2019

Accounts payable includes \$8,166 of capital expenditures.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2020 and 2019

Note 1 - Nature of Operations

Pennsylvania Coalition Against Rape (a Pennsylvania nonprofit Corporation) (the Coalition) was chartered in 1975 for the purpose of providing statewide rape crises services. These services are provided through a network of rape crisis centers located throughout the Commonwealth of Pennsylvania. The administrative offices are responsible for providing technical assistance, contract management, and legislative liaison for the rape crisis centers, as well as providing information to the general public on sexual assault. The Coalition's major funding sources are the Pennsylvania Department of Human Services (DHS), the Pennsylvania Department of Health (DOH), and the Department of Health and Human Services (HHS).

Note 2 - Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities, if any, at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Coalition considers all highly-liquid debt instruments purchased with original maturities of three months or less to be cash equivalents.

Investments and Income Recognition and Fair Value

Investments consist of certificates of deposit and mutual funds - equity and are reported at fair value. Unrealized gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Gains and losses, if any, on the sale or disposal of investments are computed on a specific identification basis and are also included as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation.

Grants and Accounts Receivable

Grants and accounts receivable are stated at outstanding balances. The Coalition considers grants and accounts receivable to be fully collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established, or the accounts will be charged to income when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

Note 2 - Summary of Significant Accounting Policies (continued)

Inventory

Inventory is determined by physical count and is stated at the lower of cost or realizable value. Cost is determined using the first-in, first-out method.

Fixed Assets

Fixed assets are recorded at cost, if purchased, or at fair market value, if donated. Furniture and equipment are depreciated using the straight-line method over the estimated useful lives of the respective assets. These useful lives are in accordance with applicable DHS guidelines.

Title to equipment purchased with DHS funds remains with DHS. Therefore, upon disposition of these assets, all proceeds are required to be remitted to DHS.

Depreciation expense amounted to \$40,200 and \$41,261 for the years ended June 30, 2020 and 2019, respectively.

The Coalition's policy is to capitalize property and equipment expenditures of \$500 or more.

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be coverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the asset are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value amount. Fair value estimates are based on assumptions concerning the amount and timing of the estimated future cash flows and the discount rates reflecting varying degrees of perceived risk. The management of the Coalition concluded that no impairment adjustments were required during the years ended June 30, 2020 and 2019.

Net Assets

Net assets of the Coalition and changes therein are classified and reported as follows, when applicable:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that are restricted for a specified purpose or passage of time or are restricted in perpetuity.

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue Recognition

Grants

Grant revenue deemed to be a contribution is classified as with donor restrictions when received or receivable. Such grant revenue is not deemed to be in respect of exchange transactions since the proceeds thereof are non-reciprocal, unconditional, and voluntary.

The Coalition also receives grant revenue, which is deemed to be in respect of exchange transactions and is classified as revenue without donor restrictions or deferred revenue, as appropriate, when received or receivable. Such grant revenue is not deemed to be a contribution since the proceeds thereof are used to pursue objectives of the grantor.

Contributions

The Coalition recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

All contributions are considered to be available for operations unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as support with donor restrictions that increases that net asset class.

Conference Revenue

Conference revenue include registration fees for the National Sexual Assault Conference, which is hosted by the Coalition every other year. Conference revenue is recognized at the time the event is held. Any amounts collected but unearned would be classified as deferred revenue and recognized as income in the applicable period.

Functional Expense Classification

The cost of providing the various programs and other activities are summarized on a functional basis in the statement of activities and the statement of functional expenses - by natural classification. Accordingly, certain costs have been allocated among the program services and supporting services. Supporting services consist of management and general expenses and fund development expenses. Expenses require allocation on a reasonable basis that is consistently applied. Expenses are generally allocated on the basis of estimates of time and effort.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended June 30, 2020 and 2019, advertising expense amounted to \$27,719 and \$9,477, respectively.

Note 2 - Summary of Significant Accounting Policies (continued)

Change in Accounting Principle

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*. ASU 2014-09 supersedes or replaces nearly all U.S. GAAP revenue recognition guidance. These standards establish a new contract and control-based revenue recognition model, change the basis for deciding when revenue is recognized over time or at a point in time, and expand disclosures about revenue. The Coalition implemented this standard during the year ended June 30, 2020. The Coalition has determined that the adoption of ASU 2014-09 did not result in an adjustment to net assets as of July 1, 2019 and did not have a material effect on the 2020 financial statements.

In November 2016, FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash (a Consensus of the FASB Emerging Issues Task Force)*. The amendments in this update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning of period and end of period total amounts shown on the statement of cash flows. The Coalition has determined that the adoption of ASU 2016-18 had no effect on the 2020 financial statements.

In June 2018, FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the scope and the accounting guidance for contributions. The update provides a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance. For contributions received, this guidance is effective for annual periods beginning after December 15, 2018, or annual periods beginning after June 15, 2018 for public business entities. For contributions made, this guidance is effective for the annual period beginning after December 15, 2019, or annual periods beginning after December 15, 2018 for public business entities. During the year ended June 30, 2020, the Coalition implemented the provisions of ASU 2018-08 applicable to contributions received under a modified perspective basis. Accordingly, there is no effect on net assets in connection with the Coalition's implementation of this standard.

Recent Accounting Pronouncements

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*, and subsequently amended in ASU 2019-10. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*, which sets out the principles for the recognition, measurement, presentation, and disclosure of leases for both parties to a contract (i.e. lessees and lessors). The new standard requires lessees to apply a dual approach, classifying leases as either finance or operating leases, based on the principle of whether or not the lease is effectively a financed purchase by the lessee. This classification will determine whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease, respectively. A lessee is also required to record a right-of-use asset and a lease liability for all leases with a term of greater than 12 months regardless of their classification. Leases with a term of 12 months or less will be accounted for similar to existing guidance for operating leases today. The new standard requires lessors to account for leases using an approach that is substantially equivalent to existing guidance for sales-type leases, direct financing leases, and operating leases. The new standard will be effective for fiscal years beginning after December 15, 2021.

Note 2 - Summary of Significant Accounting Policies (continued)

Recent Accounting Pronouncements (continued)

In September 2020, FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which will require not-for-profit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. Also, this ASU will require disclosure of a disaggregation of the amount of contributed nonfinancial assets by category that depicts the type of contributed nonfinancial assets as well as additional information around valuation and usage of the contributed nonfinancial assets. The amendments in this standard should be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022.

The Coalition is currently evaluating the impact of the pending adoption of the new standards on the financial statements.

Note 3 - Income Tax Status

The Coalition is a not-for-profit entity described in Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes on related activities pursuant to Section 509(a) of the Code. In addition, they were organized under the Pennsylvania Nonprofit Corporation Law and are exempt from state income taxes.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Coalition, including whether the entity is exempt from income taxes. Management evaluated the tax positions taken and concluded that the Coalition has taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Coalition is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities for years before June 30, 2017.

Note 4 - Fair Value of Financial Instruments

The fair value hierarchy prioritizes the inputs to valuation methods used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2: Quoted prices in markets that are not active, or inputs that are observable either directly or indirectly, for substantially the full term of the asset or liability.
- Level 3: Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (i.e., supported with little or no market activity).

An asset's or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2020 and 2019

Note 4 - Fair Value of Financial Instruments (continued)

The following valuation technique was used to measure fair value of assets in the tables below on a recurring basis:

Investments in cash and cash equivalents, certificates of deposit, and mutual funds - equity: The carrying amounts of cash and cash equivalents and certificates of deposit approximate fair value because of the short-term nature of those investments. Fair value of mutual funds - equity was based on quoted market prices for the identical security.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Coalition believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

For assets measured at fair value on a recurring basis, the fair value measurements by level within the fair value hierarchy are as follows as of June 30:

	2020			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 14,282	\$ 14,282	\$ -	\$ -
Certificates of deposit	605,488	605,488	-	-
Mutual funds - equity	55,921	55,921	-	-
	<u>\$ 675,691</u>	<u>\$ 675,691</u>	<u>\$ -</u>	<u>\$ -</u>
2019				
Cash and cash equivalents	\$ 11,763	\$ 11,763	\$ -	\$ -
Certificates of deposit	595,139	595,139	-	-
Mutual funds - equity	54,334	54,334	-	-
	<u>\$ 661,236</u>	<u>\$ 661,236</u>	<u>\$ -</u>	<u>\$ -</u>

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended June 30, 2020 and 2019, there were no transfers in or out of Level 3.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2020 and 2019

Note 5 - Liquidity and Availability

Financial assets available for general expenditures, that is, without donor restrictions or other designations limiting their use, within one year of the statement of financial position, comprise the following as of June 30:

	<u>2020</u>	<u>2019</u>
Financial Assets		
Cash and cash equivalents	\$ 3,144,727	\$ 1,903,639
Cash - restricted	600,811	573,664
Accounts receivable	145,732	82,306
Grants receivable	751,427	755,257
Investments	675,691	661,236
Total Financial Assets	<u>5,318,388</u>	<u>3,976,102</u>
Amounts Not Available to be Used for General Expenditures Within One Year		
Cash subject to donor restrictions	(600,811)	(573,664)
Cash designated by the Board of Directors	(58,127)	(58,127)
Total Amounts Not Available to be Used for General Expenditures Within One Year	<u>(658,938)</u>	<u>(631,791)</u>
Financial Assets Available to be Used for General Expenditures Within One Year	<u>\$ 4,659,450</u>	<u>\$ 3,344,311</u>

As part of the Coalition's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

The Coalition also has a line of credit available to meet short term needs. See Note 8 for additional information about this agreement.

Note 6 - Investments

Investments consist of the following as of June 30:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 14,282	\$ 11,763
Certificates of deposit	605,488	595,139
Mutual funds - equity	55,921	54,334
	<u>\$ 675,691</u>	<u>\$ 661,236</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2020 and 2019

Note 7 - In-kind Contributions

Contributed assets, including contributed equipment and materials, are reported in the accompanying financial statements at their fair market value as of the date the assets were received.

The Coalition pays for most services requiring specific expertise. A substantial number of individual volunteers and businesses have donated significant amounts of time to the Coalition's programs and administrative functions. Since these services do not create or enhance non-financial assets nor do they require a skill or expertise that otherwise would have been purchased, these services do not meet the criteria for recognition as donated services and are not reflected on the accompanying financial statements.

In-kind contributions consist of the following for the years ended June 30:

	<u>2020</u>	<u>2019</u>
Special events	<u>\$ -</u>	<u>\$ 1,201</u>

Note 8 - Line of Credit

The Coalition maintains a \$100,000 line of credit with M&T Bank. The line of credit bears interest at the bank's prime rate, plus 1.00%. The interest rate was 4.25% and 6.50% as of June 30, 2020 and 2019, respectively. The line of credit is secured by the Coalition's first lien on business assets. The Coalition has no balance due on this line of credit as of June 30, 2020 and 2019.

Note 9 - Commitments

In December 2016, the Coalition entered into a lease agreement for the lease of office space located at 2101 North Front Street, Harrisburg, Pennsylvania. The lease covers the period May 1, 2017 through April 30, 2027 and includes increasing monthly rental payments in each of the ten years covered under the lease.

In July 2017, the Coalition entered into a lease agreement for the lease of office space located at 1875 Connecticut Avenue, NW, Washington DC. The lease covers the period August 1, 2017 through January 31, 2019. Additional lease addendums extend the lease through June 30, 2021. Monthly rental payments under these leases range from \$2,130 to \$5,654.

Building rental expense related to these leases for the years ended June 30, 2020 and 2019 amounted to \$337,548 and \$360,973, respectively.

The Coalition also leases office equipment over a 60-month period. Office equipment rental expense related to these leases for the years ended June 30, 2020 and 2019 amounted to \$26,803 and \$26,114, respectively.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2020 and 2019

Note 9 - Commitments (continued)

Remaining future minimum lease payments required under operating leases, assuming no change in current terms, consist of the following for each of the five years ending June 30 and thereafter:

	<u>Office Space</u>	<u>Equipment</u>	<u>Total</u>
2021	\$ 336,404	\$ 11,287	\$ 347,691
2022	317,061	13,101	330,162
2023	323,402	13,101	336,503
2024	329,870	11,436	341,306
2025	336,467	10,881	347,348
Thereafter	633,945	1,813	635,758
	<u>\$ 2,277,149</u>	<u>\$ 61,619</u>	<u>\$ 2,338,768</u>

Note 10 - Lease Income

The Coalition subleases a portion of their property to an unrelated third party. The lease covers the period June 1, 2018 through March 31, 2020 with rent of \$674 per month. Additional renewal options are available through March 31, 2023 with annual increase; however, the agreement has not been renewed. Rental income for this lease amounted to \$6,183 and \$8,101 for the years ended June 30, 2020 and 2019, respectively.

Note 11 - Net Assets without Donor Restrictions

The Coalition's net assets without donor restrictions consist of undesignated and board-designated amounts for the following purposes as of June 30:

	<u>2020</u>	<u>2019</u>
Undesignated	\$ 2,886,236	\$ 2,041,141
Board-designated for Delilah Rumburg Vision for Leadership Fund	<u>58,127</u>	<u>58,127</u>
	<u>\$ 2,944,363</u>	<u>\$ 2,099,268</u>

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2020 and 2019

Note 12 - Net Assets with Donor Restrictions

The Coalition's net assets with donor restrictions are restricted for the following purposes or periods as of June 30:

	<u>2020</u>	<u>2019</u>
Subject to expenditures for a specific purpose		
Child sexual abuse prevention	\$ 536,830	\$ 540,617
Delilah Rumburg Vision for Leadership Fund	27,771	27,315
Safe Secure Kids	25,000	-
Disaster Relief Fund	9,809	5,412
RALIANCE	926	-
Legal assistance project	475	320
	<u>\$ 600,811</u>	<u>\$ 573,664</u>

Note 13 - Interfund Borrowings

The lending of DHS contract funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania.

Note 14 - Third-Party Reimbursement Arrangements

The Coalition receives substantial support from third-party reimbursement arrangements (DHS Contract #4100070677 and DOH Contracts #4100075395 and #4100085125). Under these arrangements, the Coalition is reimbursed for its actual costs of providing services. Without these arrangements, the Coalition's ability to carry out its program services would be significantly impaired.

Note 15 - Pension Plan

The Coalition maintains a 403(b) pension plan. All employees, except those who normally work less than 20 hours per week, are eligible to participate in the plan. Employees are eligible to participate in salary reduction contributions commencing on their date of hire.

Employer contributions to the plan are based on the participants' salaries at a rate approved annually by the Board. The approved rate was 4.75% for the years ended June 30, 2020 and 2019. Employees must be 21 years of age and have completed one year of service before they become eligible for employer contributions. Total pension expense for the years ended June 30, 2020 and 2019 amounted to \$118,553 and \$120,499, respectively.

Pennsylvania Coalition Against Rape

Notes to Financial Statements

June 30, 2020 and 2019

Note 16 - Self-Insurance

During the year ended June 30, 2000, the Coalition elected to reimburse the Pennsylvania Unemployment Compensation Fund for actual unemployment compensation claims paid (self-insured). When employees receive unemployment compensation benefits, the Pennsylvania Unemployment Compensation Fund is reimbursed for the amount of the payment and the Coalition records the payment as an operating expense. Unemployment compensation expense amounted to \$18,412 and \$9,140 for the years ended June 30, 2020 and 2019, respectively.

Note 17 - Concentration of Credit Risk

Financial instruments, which subject the Coalition to concentration of credit risk, consist primarily of cash and cash equivalents, certificates of deposit, mutual funds - equity, and contributions. The Coalition maintains its cash and cash equivalents with high credit quality financial institutions and has not suffered any financial loss related to such deposits. At times during the years ended June 30, 2020 and 2019, the Coalition's cash balances may have exceeded the federally insured limit of \$250,000.

Note 18 - Risk and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. The actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economy, financial markets, public support, and the geographical area in which the Coalition operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Coalition.

Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

Note 19 - Subsequent Events

The Coalition has evaluated subsequent events through February 5, 2021. This date is the date the financial statements were available to be issued. No material events subsequent to June 30, 2020 were noted.

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Social Services Block Grant
 (Title XX) - Administrative Costs
 Year Ended June 30, 2020

Budget Category	07/01/19 - 06/30/20 Approved Budget	07/01/19 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 271,846	\$ 271,846	\$ 271,846	\$ -	\$ -
Benefits	69,090	69,090	69,090	-	-
Total Personnel	340,936	340,936	340,936	-	-
Operations					
Professional fees	51,967	51,967	51,967	-	-
Audit fees	4,916	4,916	4,916	-	-
Supplies	10,383	10,383	10,383	-	-
In-state travel	7,124	7,124	7,124	-	-
Out-of-state travel	556	556	556	-	-
Lodging	7,531	7,531	7,531	-	-
Meals	1,528	1,528	1,528	-	-
Equipment/software rental and maintenance	2,396	2,396	2,396	-	-
Computer software	4,508	4,508	4,508	-	-
Equipment leases	2,689	2,689	2,689	-	-
Office rent	31,978	31,978	31,978	-	-
Custodial services	1,136	1,136	1,136	-	-
Staff development and training	2,565	2,565	2,565	-	-
Printing	15,100	15,100	15,100	-	-
Telephone	6,756	6,756	6,756	-	-
Postage	1,092	1,092	1,092	-	-
Advertising and public relations	-	-	-	-	-
Staff recruitment	2,685	2,685	2,685	-	-
Public awareness	20,821	20,821	20,821	-	-
Education library	7,753	7,753	7,753	-	-
Dues/memberships	4,349	4,349	4,349	-	-
Insurance	2,009	2,009	2,009	-	-
Meeting expenses	354	354	354	-	-
Equipment purchase	-	-	-	-	-
Total Operations	190,196	190,196	190,196	-	-
Total Administrative Costs	\$ 531,132	\$ 531,132	\$ 531,132	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Social Services Block Grant
 (Title XX) - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	07/01/19 - 06/30/20 Approved Budget	07/01/19 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 67,946	\$ 67,946	\$ 67,946	\$ -	\$ -
Allegheny - PAAR	42,230	42,230	42,230	-	-
Armstrong	10,976	10,976	10,976	-	-
Beaver	24,179	24,179	24,179	-	-
Bedford	10,976	10,976	10,976	-	-
Berks	23,586	23,586	23,586	-	-
Blair	10,976	10,976	10,976	-	-
Bradford and Sullivan	23,646	23,646	23,646	-	-
Bucks	48,946	48,946	48,946	-	-
Butler	20,225	20,225	20,225	-	-
Cambria and Somerset	23,368	23,368	23,368	-	-
Centre	13,103	13,103	13,103	-	-
Chester	43,358	43,358	43,358	-	-
Clarion, Jefferson and Clearfield	21,188	21,188	21,188	-	-
Clinton	10,976	10,976	10,976	-	-
Columbia and Montour	14,850	14,850	14,850	-	-
Crawford	20,905	20,905	20,905	-	-
Cumberland	16,123	16,123	16,123	-	-
Dauphin and Perry	25,046	25,046	25,046	-	-
Delaware	48,501	48,501	48,501	-	-
Elk and Cameron	13,716	13,716	13,716	-	-
Erie	38,698	38,698	38,698	-	-
Fayette	17,080	17,080	17,080	-	-
Franklin and Fulton	16,885	16,885	16,885	-	-
Indiana	14,386	14,386	14,386	-	-
Lackawanna and Susquehanna	19,187	19,187	19,187	-	-
Lancaster	26,016	21,338	21,338	4,678	-
Lawrence	16,190	16,190	16,190	-	-
Lebanon and Schuylkill	39,397	39,397	39,397	-	-
Lehigh and Northampton	33,881	33,881	33,881	-	-
Luzerne, Wyoming and Carbon	41,569	41,569	41,569	-	-
Lycoming	11,890	11,890	11,890	-	-
McKean	9,476	9,476	9,476	-	-
Mercer	12,002	12,002	12,002	-	-
Mifflin, Juniata and Huntingdon	23,192	23,192	23,192	-	-
Monroe	10,976	10,976	10,976	-	-
Montgomery	42,212	42,212	42,212	-	-
Philadelphia	106,656	106,646	106,646	10	-
Potter	10,976	10,976	10,976	-	-
Tioga	10,976	10,899	10,899	77	-
Union, Snyder and Northumberland	20,859	20,859	20,859	-	-
Venango	11,568	11,568	11,568	-	-
Warren and Forest	13,716	13,716	13,716	-	-
Washington and Greene	19,997	19,997	19,997	-	-
Wayne and Pike	20,452	20,452	20,452	-	-
Westmoreland	33,334	33,334	33,334	-	-
York and Adams	33,477	33,477	33,477	-	-
Total Subcontractor Costs	\$ 1,189,868	\$ 1,185,103	\$ 1,185,103	\$ 4,765	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Act 44 - Pennsylvania
 General Fund - Administrative Costs
 Year Ended June 30, 2020

Budget Category	07/01/19 - 06/30/20 Approved Budget	07/01/19 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 621,434	\$ 621,434	\$ 621,434	\$ -	\$ -
Benefits	160,442	160,442	160,442	-	-
Total Personnel	781,876	781,876	781,876	-	-
Operations					
Professional fees	51,845	46,534	46,534	5,311	-
Audit fees	9,568	9,568	9,568	-	-
Supplies	37,178	37,178	37,178	-	-
In-state travel	10,892	10,892	10,892	-	-
Out-of-state travel	60	60	60	-	-
Lodging	10,884	10,884	10,884	-	-
Meals	598	598	598	-	-
Equipment/software rental and maintenance	6,602	6,602	6,602	-	-
Computer software	18,349	18,349	18,349	-	-
Equipment leases	5,780	5,780	5,780	-	-
Office rent	72,762	72,762	72,762	-	-
Custodial services	2,707	2,707	2,707	-	-
Staff development and training	19,813	16,597	16,597	3,216	-
Printing	11,990	3,383	3,383	8,607	-
Telephone	14,798	14,798	14,798	-	-
Postage	3,101	3,101	3,101	-	-
Advertising and public relations	11,765	11,765	11,765	-	-
Staff recruitment	3,005	3,005	3,005	-	-
Public awareness	18,008	18,008	18,008	-	-
Education library	1,278	1,278	1,278	-	-
Dues/memberships	3,634	3,634	3,634	-	-
Insurance	4,472	4,472	4,472	-	-
Meeting expenses	6,623	6,623	6,623	-	-
Equipment purchases	12,706	12,706	12,706	-	-
Total Operations	338,418	321,284	321,284	17,134	-
Total Administrative Costs	\$ 1,120,294	\$ 1,103,160	\$ 1,103,160	\$ 17,134	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Act 44 - Pennsylvania
 General Fund - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	07/01/19 - 06/30/20 Approved Budget	07/01/19 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 295,393	\$ 295,393	\$ 295,393	\$ -	\$ -
Allegheny - PAAR	675,665	675,665	675,665	-	-
Armstrong	69,705	69,705	69,705	-	-
Beaver	191,188	191,188	191,188	-	-
Bedford	74,016	74,016	74,016	-	-
Berks	173,251	173,251	173,251	-	-
Blair	75,183	75,183	75,183	-	-
Bradford and Sullivan	143,538	143,538	143,538	-	-
Bucks	452,151	452,151	452,151	-	-
Butler	171,051	171,051	171,051	-	-
Cambria and Somerset	183,282	183,282	183,282	-	-
Centre	84,614	84,614	84,614	-	-
Chester	385,073	385,073	385,073	-	-
Clarion, Jefferson and Clearfield	156,970	156,970	156,970	-	-
Clinton	66,177	66,177	66,177	-	-
Columbia and Montour	121,043	121,043	121,043	-	-
Crawford	135,449	135,449	135,449	-	-
Cumberland	133,338	133,338	133,338	-	-
Dauphin and Perry	228,663	228,663	228,663	-	-
Delaware	539,886	539,886	539,886	-	-
Elk and Cameron	91,899	91,899	91,899	-	-
Erie	294,239	294,239	294,239	-	-
Fayette	117,153	117,153	117,153	-	-
Franklin and Fulton	123,702	123,702	123,702	-	-
Indiana	96,454	96,454	96,454	-	-
Lackawanna and Susquehanna	158,740	158,740	158,740	-	-
Lancaster	201,984	158,957	158,957	43,027	-
Lawrence	115,865	115,865	115,865	-	-
Lebanon and Schuylkill	301,391	301,391	301,391	-	-
Lehigh and Northampton	328,952	328,949	328,949	3	-
Luzerne, Wyoming and Carbon	342,791	342,791	342,791	-	-
Lycoming	71,475	71,475	71,475	-	-
McKean	63,525	63,525	63,525	-	-
Mercer	77,523	77,523	77,523	-	-
Mifflin, Juniata and Huntingdon	155,812	155,812	155,812	-	-
Monroe	75,369	75,369	75,369	-	-
Montgomery	349,107	349,107	349,107	-	-
Philadelphia	1,221,980	1,221,980	1,221,980	-	-
Potter	62,655	62,655	62,655	-	-
Tioga	63,969	63,536	63,536	433	-
Union, Snyder and Northumberland	171,408	171,408	171,408	-	-
Venango	72,097	72,097	72,097	-	-
Warren and Forest	86,558	86,558	86,558	-	-
Washington and Greene	158,869	158,869	158,869	-	-
Wayne and Pike	137,834	137,834	137,834	-	-
Westmoreland	231,082	231,082	231,082	-	-
York and Adams	272,637	248,408	248,408	24,229	-
Total Subcontractor Costs	\$ 9,800,706	\$ 9,733,014	\$ 9,733,014	\$ 67,692	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Preventive Health and
 Health Services Block Grant - Administrative Costs
 Year Ended June 30, 2020

Budget Category	10/01/18 - 09/30/19 PCAR Approved Budget	10/01/18 - 06/30/19 Reported Costs	07/01/19 - 09/30/19 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 19,346	\$ 15,485	\$ 5,093	\$ 20,578	\$ (1,232)	\$ -
Benefits	6,965	4,248	1,450	5,698	1,267	-
Total Personnel	26,311	19,733	6,543	26,276	35	-
Operations						
Professional fees	120	50	16	66	54	-
Audit fees	320	-	329	329	(9)	-
Supplies	418	388	567	955	(537)	-
Equipment/software rental and maintenance	420	762	263	1,025	(605)	-
Equipment leases	420	142	59	201	219	-
Office rent	1,680	1,799	248	2,047	(367)	-
Custodial services	240	69	24	93	147	-
Printing	120	7	-	7	113	-
Telephone	480	236	75	311	169	-
Postage	180	2	7	9	171	-
Insurance	300	125	34	159	141	-
Total Operations	4,698	3,580	1,622	5,202	(504)	-
Total Administrative Costs	\$ 31,009	\$ 23,313	\$ 8,165	\$ 31,478	\$ (469)	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Preventive Health and
 Health Services Block Grant - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	10/01/18 - 09/30/19 PCAR Approved Budget	10/01/18 - 06/30/19 Reported Costs	07/01/19 - 09/30/19 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 1,630	\$ 1,223	\$ -	\$ 1,223	\$ 407	\$ -
Allegheny - CV	8,343	6,257	2,086	8,343	-	-
Allegheny - PAAR	19,167	14,375	4,792	19,167	-	-
Armstrong	2,462	1,846	616	2,462	-	-
Beaver	5,262	3,947	1,315	5,262	-	-
Bedford	1,830	1,372	458	1,830	-	-
Berks	5,370	4,028	1,342	5,370	-	-
Blair	2,005	1,504	501	2,005	-	-
Bradford and Sullivan	4,648	3,486	1,162	4,648	-	-
Bucks	10,893	8,170	2,723	10,893	-	-
Butler	4,397	3,298	1,099	4,397	-	-
Cambria and Somerset	4,684	3,513	1,171	4,684	-	-
Chester	9,956	7,467	2,489	9,956	-	-
Clarion, Jefferson and Clearfield	4,518	3,388	1,130	4,518	-	-
Clinton	1,637	1,228	409	1,637	-	-
Columbia and Montour	3,373	2,530	843	3,373	-	-
Crawford	4,219	3,164	1,055	4,219	-	-
Cumberland	2,914	2,185	729	2,914	-	-
Dauphin and Perry	6,634	4,976	1,658	6,634	-	-
Delaware	11,097	8,323	2,774	11,097	-	-
Elk and Cameron	2,233	1,675	558	2,233	-	-
Erie	9,043	6,782	2,261	9,043	-	-
Fayette	3,735	2,585	934	3,519	216	-
Franklin and Fulton	3,388	2,541	847	3,388	-	-
Indiana	2,819	2,114	705	2,819	-	-
Lackawanna and Susquehanna	4,067	3,050	1,017	4,067	-	-
Lancaster	4,952	3,714	1,238	4,952	-	-
Lawrence	3,400	2,550	850	3,400	-	-
Lebanon and Schuylkill	8,085	6,064	2,021	8,085	-	-
Lehigh and Northampton	7,319	5,489	1,830	7,319	-	-
Luzerne, Wyoming and Carbon	9,137	6,853	2,284	9,137	-	-
Lycoming	2,417	1,813	604	2,417	-	-
McKean	1,607	1,205	402	1,607	-	-
Mercer	2,469	1,852	617	2,469	-	-
Mifflin, Juniata and Huntingdon	3,695	2,771	924	3,695	-	-
Monroe	2,379	1,784	595	2,379	-	-
Montgomery	8,941	6,706	2,235	8,941	-	-
Philadelphia	26,596	19,947	6,649	26,596	-	-
Potter	1,564	1,173	391	1,564	-	-
Tioga	1,619	1,157	400	1,557	62	-
Union, Snyder and Northumberland	3,851	2,888	963	3,851	-	-
Venango	2,110	1,583	527	2,110	-	-
Warren and Forest	2,088	1,566	522	2,088	-	-
Washington and Greene	4,537	3,403	1,134	4,537	-	-
Wayne and Pike	3,574	2,681	893	3,574	-	-
Westmoreland	6,536	4,902	1,634	6,536	-	-
York	5,806	4,354	1,452	5,806	-	-
Total Subcontractor Costs	\$ 253,006	\$ 189,482	\$ 62,839	\$ 252,321	\$ 685	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Numbers 4100075395 and 4100085125 - Preventive Health and
 Health Services Block Grant - Administrative Costs
 Year Ended June 30, 2020

Budget Category	10/01/19 - 09/30/20 PCAR Approved Budget	Contract Number 4100075395	Contract Number 4100085125	Allowable Costs		
		10/01/19 - 01/31/20 Reported Costs	02/01/20 - 06/30/20 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 19,009	\$ 6,812	\$ 8,549	\$ 15,361	\$ 3,648	\$ -
Benefits	7,033	1,846	2,304	4,150	2,883	-
Total Personnel	26,042	8,658	10,853	19,511	6,531	-
Operations						
Professional fees	120	23	23	46	74	-
Audit fees	333	-	-	-	333	-
Supplies	374	264	411	675	(301)	-
Equipment/software rental and maintenance	420	295	294	589	(169)	-
Equipment leases	480	86	66	152	328	-
Office rent	1,680	809	958	1,767	(87)	-
Custodial services	300	30	35	65	235	-
Printing	120	-	60	60	60	-
Telephone	540	97	118	215	325	-
Postage	240	22	40	62	178	-
Insurance	360	53	59	112	248	-
Total Operations	4,967	1,679	2,064	3,743	1,224	-
Total Administrative Costs	\$ 31,009	\$ 10,337	\$ 12,917	\$ 23,254	\$ 7,755	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Numbers 4100075395 and 4100085125 - Preventive Health and
 Health Services Block Grant - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	Contract Number 4100075395		Contract Number 4100085125		Allowable Costs	
	10/01/19 - 09/30/20 PCAR Approved Budget	10/01/19 - 01/31/20 Reported Costs	10/01/19 - 02/01/20 - 06/30/20 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 1,630	\$ -	\$ -	\$ -	\$ 1,630	\$ -
Allegheny - CV	8,343	2,781	3,476	6,257	2,086	-
Allegheny - PAAR	19,167	6,389	7,986	14,375	4,792	-
Armstrong	2,462	821	1,026	1,847	615	-
Beaver	5,262	1,754	2,192	3,946	1,316	-
Bedford	1,830	610	762	1,372	458	-
Berks	5,370	1,790	2,237	4,027	1,343	-
Blair	2,005	668	835	1,503	502	-
Bradford and Sullivan	4,648	1,549	1,937	3,486	1,162	-
Bucks	10,893	3,631	4,539	8,170	2,723	-
Butler	4,397	1,466	1,832	3,298	1,099	-
Cambria and Somerset	4,684	1,561	1,952	3,513	1,171	-
Chester	9,956	3,319	4,148	7,467	2,489	-
Clarion, Jefferson and Clearfield	4,518	1,506	1,882	3,388	1,130	-
Clinton	1,637	545	683	1,228	409	-
Columbia and Montour	3,373	1,124	1,405	2,529	844	-
Crawford	4,219	1,406	1,758	3,164	1,055	-
Cumberland	2,914	971	1,214	2,185	729	-
Dauphin and Perry	6,634	2,211	2,764	4,975	1,659	-
Delaware	11,097	3,699	4,624	8,323	2,774	-
Elk and Cameron	2,233	744	930	1,674	559	-
Erie	9,043	3,014	3,768	6,782	2,261	-
Fayette	3,735	1,245	1,556	2,801	934	-
Franklin and Fulton	3,388	1,129	1,412	2,541	847	-
Indiana	2,819	940	1,175	2,115	704	-
Lackawanna and Susquehanna	4,067	1,356	1,695	3,051	1,016	-
Lancaster	4,952	1,651	2,063	3,714	1,238	-
Lawrence	3,400	1,133	1,417	2,550	850	-
Lebanon and Schuylkill	8,085	2,695	3,369	6,064	2,021	-
Lehigh and Northampton	7,319	2,440	3,050	5,490	1,829	-
Luzerne, Wyoming and Carbon	9,137	3,046	3,807	6,853	2,284	-
Lycoming	2,417	806	1,007	1,813	604	-
McKean	1,607	536	670	1,206	401	-
Mercer	2,469	823	1,029	1,852	617	-
Mifflin, Juniata and Huntingdon	3,695	1,232	1,540	2,772	923	-
Monroe	2,379	793	991	1,784	595	-
Montgomery	8,941	2,980	3,725	6,705	2,236	-
Philadelphia	26,596	8,865	11,082	19,947	6,649	-
Potter	1,564	521	652	1,173	391	-
Tioga	1,619	540	664	1,204	415	-
Union, Snyder and Northumberland	3,851	1,284	1,605	2,889	962	-
Venango	2,110	703	879	1,582	528	-
Warren and Forest	2,088	696	870	1,566	522	-
Washington and Greene	4,537	1,512	1,890	3,402	1,135	-
Wayne and Pike	3,574	1,192	1,489	2,681	893	-
Westmoreland	6,536	2,179	2,723	4,902	1,634	-
York	5,806	1,936	2,419	4,355	1,451	-
Total Subcontractor Costs	\$ 253,006	\$ 83,792	\$ 104,729	\$ 188,521	\$ 64,485	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Rape Prevention and
 Education - Administrative Costs
 Year Ended June 30, 2020

Budget Category	02/01/19 - 01/31/20 PCAR Approved Budget	02/01/19 - 06/30/19 Reported Costs	07/01/19 - 01/31/20 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 105,033	\$ 45,790	\$ 58,938	\$ 104,728	\$ 305	\$ -
Benefits	38,438	11,771	14,689	26,460	11,978	-
Total Personnel	143,471	57,561	73,627	131,188	12,283	-
Operations						
Professional fees	9,257	4,927	1,544	6,471	2,786	-
Audit fees	1,361	-	1,240	1,240	121	-
Supplies	4,291	1,626	1,608	3,234	1,057	-
In-state travel	1,675	619	717	1,336	339	-
Out-of-state travel	550	177	-	177	373	-
Lodging	1,872	550	369	919	953	-
Meals	1,221	193	116	309	912	-
Equipment/software rental and maintenance	2,100	698	1,015	1,713	387	-
Equipment leases	1,140	424	642	1,066	74	-
Office rent	10,951	4,549	6,758	11,307	(356)	-
Custodial services	540	194	248	442	98	-
Staff development and training	500	563	-	563	(63)	-
Printing	680	3,237	961	4,198	(3,518)	-
Telephone	2,700	889	920	1,809	891	-
Postage	240	5	39	44	196	-
Public awareness	375	-	-	-	375	-
Dues/memberships	50	41	48	89	(39)	-
Insurance	900	353	404	757	143	-
Equipment purchases	-	1,029	-	1,029	(1,029)	-
Total Operations	40,403	20,074	16,629	36,703	3,700	-
Total Administrative Costs	\$ 183,874	\$ 77,635	\$ 90,256	\$ 167,891	\$ 15,983	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100075395 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	02/01/19 - 01/31/20	02/01/19 - 06/30/19	07/01/19 - 01/31/20	Allowable Costs		
	PCAR Approved Budget	Reported Costs	Reported Costs	Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 6,417	\$ 2,009	\$ -	\$ 2,009	\$ 4,408	\$ -
Allegheny - CV	29,601	12,334	17,267	29,601	-	-
Allegheny - PAAR	71,827	29,928	41,899	71,827	-	-
Beaver	19,822	8,259	11,563	19,822	-	-
Berks	17,851	7,438	10,413	17,851	-	-
Bradford and Sullivan	16,290	6,787	9,503	16,290	-	-
Bucks	41,381	17,242	24,139	41,381	-	-
Butler	13,315	5,548	7,767	13,315	-	-
Cambria and Somerset	17,458	7,274	10,184	17,458	-	-
Centre	9,284	3,868	5,416	9,284	-	-
Chester	35,134	14,639	20,495	35,134	-	-
Clarion, Jefferson and Clearfield	15,172	6,322	8,850	15,172	-	-
Clinton	6,418	2,674	3,744	6,418	-	-
Columbia and Montour	10,508	4,378	6,130	10,508	-	-
Crawford	16,927	7,053	9,874	16,927	-	-
Cumberland	11,691	4,871	6,820	11,691	-	-
Dauphin and Perry	19,375	8,073	11,302	19,375	-	-
Delaware	41,305	17,211	24,094	41,305	-	-
Erie	33,294	13,873	19,421	33,294	-	-
Fayette	13,248	5,520	7,728	13,248	-	-
Indiana	11,348	4,728	6,620	11,348	-	-
Lackawanna and Susquehanna	14,816	6,173	8,643	14,816	-	-
Lancaster	20,618	8,591	8,774	17,365	3,253	-
Lawrence	12,454	5,189	7,265	12,454	-	-
Lebanon and Schuylkill	33,159	13,816	19,343	33,159	-	-
Lehigh and Northampton	26,639	11,100	15,539	26,639	-	-
Luzerne, Wyoming and Carbon	36,134	15,056	21,078	36,134	-	-
Lycoming	8,506	3,544	4,962	8,506	-	-
Mercer	7,968	3,320	4,648	7,968	-	-
Mifflin, Juniata and Huntingdon	14,620	6,092	8,528	14,620	-	-
Monroe	8,288	3,453	4,835	8,288	-	-
Montgomery	38,063	15,860	22,203	38,063	-	-
Philadelphia	94,122	39,217	54,905	94,122	-	-
Potter	6,418	2,674	3,744	6,418	-	-
Tioga	6,418	2,514	3,743	6,257	161	-
Union, Snyder and Northumberland	14,062	5,859	8,203	14,062	-	-
Venango	6,912	2,880	4,032	6,912	-	-
Washington and Greene	15,233	6,347	8,886	15,233	-	-
Wayne and Pike	13,749	5,729	8,020	13,749	-	-
Westmoreland	26,372	10,988	15,384	26,372	-	-
York	21,081	8,784	12,297	21,081	-	-
Total Subcontractor Costs	\$ 883,298	\$ 367,215	\$ 508,261	\$ 875,476	\$ 7,822	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Administrative Costs
 Year Ended June 30, 2020

Budget Category	02/01/20 - 01/31/21 PCAR Approved Budget	02/01/20 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 94,915	\$ 30,446	\$ 30,446	\$ 64,469	\$ -
Benefits	27,999	7,928	7,928	20,071	-
Total Personnel	122,914	38,374	38,374	84,540	-
Operations					
Professional fees	22,045	4,648	4,648	17,397	-
Audit fees	1,239	-	-	1,239	-
Supplies	666	212	212	454	-
In-state travel	3,600	44	44	3,556	-
Out-of-state travel	1,840	-	-	1,840	-
Lodging	5,150	-	-	5,150	-
Meals	3,400	-	-	3,400	-
Equipment/software rental and maintenance	2,100	470	470	1,630	-
Computer software	2,400	655	655	1,745	-
Equipment leases	1,140	221	221	919	-
Office rent	10,870	3,218	3,218	7,652	-
Custodial services	540	117	117	423	-
Printing	580	-	-	580	-
Telephone	2,700	456	456	2,244	-
Postage	240	64	64	176	-
Dues/memberships	120	22	22	98	-
Insurance	900	198	198	702	-
Equipment/software purchases for PA Centers	136,983	-	-	136,983	-
Total Operations	196,513	10,325	10,325	186,188	-
Total Administrative Costs	\$ 319,427	\$ 48,699	\$ 48,699	\$ 270,728	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DOH Contract Number 4100085125 - Rape Prevention and
 Education - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	02/01/20 - 01/31/21 PCAR Approved Budget	02/01/20 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Allegheny - CV	\$ 59,076	\$ 19,845	\$ 19,845	\$ 39,231	\$ -
Allegheny - PAAR	79,857	31,949	31,949	47,908	-
Beaver	43,866	16,953	16,953	26,913	-
Berks	79,857	31,949	31,949	47,908	-
Bucks	44,005	17,010	17,010	26,995	-
Cambria and Somerset	62,062	20,443	20,443	41,619	-
Centre	70,849	6,855	6,855	63,994	-
Crawford	41,857	16,115	16,115	25,742	-
Delaware	48,065	18,702	18,702	29,363	-
Lackawanna and Susquehanna	64,287	23,265	23,265	41,022	-
Lebanon and Schuylkill	64,629	25,604	25,604	39,025	-
Luzerne, Wyoming and Carbon	43,352	16,738	16,738	26,614	-
Mercer	43,883	14,741	14,741	29,142	-
Philadelphia	79,857	31,949	31,949	47,908	-
Washington and Greene	55,117	21,640	21,640	33,477	-
Westmoreland	41,732	16,064	16,064	25,668	-
Total Subcontractor Costs	\$ 922,351	\$ 329,822	\$ 329,822	\$ 592,529	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 PCCD Contract Number 2018-SV-01-29012 - Sexual Assault
 Services Program - Administrative Costs
 Year Ended June 30, 2020

Budget Category	08/01/18 - 07/31/19 Approved Budget	08/01/18 - 06/30/19 Reported Costs	07/01/19 - 07/31/19 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Personnel						
Salaries	\$ 14,208	\$ 14,143	\$ 202	\$ 14,345	\$ (137)	\$ -
Benefits	4,966	3,713	102	3,815	1,151	-
Total Personnel	19,174	17,856	304	18,160	1,014	-
Operations						
Professional fees	120	43	5	48	72	-
Audit fees	600	584	-	584	16	-
Supplies	642	354	19	373	269	-
In-state travel	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Equipment/software rental and maintenance	780	888	-	888	(108)	-
Equipment leases	180	122	17	139	41	-
Office rent	1,604	1,517	86	1,603	1	-
Custodial services	120	60	8	68	52	-
Staff development and training	-	-	-	-	-	-
Printing	400	1,994	-	1,994	(1,594)	-
Telephone	300	203	23	226	74	-
Postage	60	2	-	2	58	-
Public awareness	-	-	-	-	-	-
Dues/memberships	60	12	2	14	46	-
Insurance	180	109	12	121	59	-
Meeting expenses	-	-	-	-	-	-
Total Operations	5,046	5,888	172	6,060	(1,014)	-
Total Administrative Costs	\$ 24,220	\$ 23,744	\$ 476	\$ 24,220	\$ -	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 PCCD Contract Number 2018-SV-01-29012 - Sexual Assault
 Services Program - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	08/01/18 - 07/31/19 Approved Budget	08/01/18 - 06/30/19 Reported Costs	07/01/19 - 07/31/19 Reported Costs	Allowable Costs		
				Total	(Over) Under Budget	Questioned Costs
Subcontractors						
Adams	\$ 3,920	\$ 2,752	\$ -	\$ 2,752	\$ 1,168	\$ -
Allegheny - CV	16,791	16,791	-	16,791	-	-
Allegheny - PAAR	27,238	24,968	2,270	27,238	-	-
Armstrong	3,361	3,127	234	3,361	-	-
Beaver	9,816	9,816	-	9,816	-	-
Bedford	4,721	4,721	-	4,721	-	-
Berks	10,472	10,472	-	10,472	-	-
Blair	4,684	4,294	390	4,684	-	-
Bradford	6,092	6,092	-	6,092	-	-
Bucks	21,389	20,006	1,383	21,389	-	-
Butler	11,504	10,287	1,217	11,504	-	-
Cambria and Somerset	11,055	8,719	2,336	11,055	-	-
Chester	20,248	18,567	1,681	20,248	-	-
Clarion, Jefferson and Clearfield	10,732	7,883	2,849	10,732	-	-
Clinton	3,459	1,755	1,704	3,459	-	-
Columbia and Montour	6,586	6,112	474	6,586	-	-
Crawford	5,662	5,662	-	5,662	-	-
Cumberland	7,534	5,278	417	5,695	1,839	-
Dauphin and Perry	14,442	13,240	1,202	14,442	-	-
Delaware	26,181	24,001	2,180	26,181	-	-
Elk and Cameron	5,010	4,571	439	5,010	-	-
Erie	14,818	13,583	1,235	14,818	-	-
Fayette	5,917	4,856	510	5,366	551	-
Franklin and Fulton	7,083	5,206	1,877	7,083	-	-
Indiana	4,937	4,683	254	4,937	-	-
Lackawanna and Susquehanna	9,585	8,277	1,308	9,585	-	-
Lancaster	12,861	10,053	-	10,053	2,808	-
Lawrence	4,515	4,124	391	4,515	-	-
Lebanon and Schuylkill	15,987	14,681	1,306	15,987	-	-
Lehigh and Northampton	17,592	15,737	1,855	17,592	-	-
Luzerne, Wyoming and Carbon	17,875	16,486	1,389	17,875	-	-
Lycoming	5,535	5,282	253	5,535	-	-
McKean	3,550	3,542	8	3,550	-	-
Mercer	4,469	4,097	372	4,469	-	-
Mifflin, Juniata and Huntingdon	6,969	6,969	-	6,969	-	-
Monroe	4,757	4,350	407	4,757	-	-
Montgomery	17,460	16,010	1,450	17,460	-	-
Philadelphia	55,456	50,835	4,621	55,456	-	-
Potter	3,263	2,981	282	3,263	-	-
Tioga	3,761	3,733	28	3,761	-	-
Union, Snyder and Northumberland	9,199	9,199	-	9,199	-	-
Venango	3,724	3,414	310	3,724	-	-
Warren and Forest	4,573	4,274	299	4,573	-	-
Washington and Greene	10,653	9,765	888	10,653	-	-
Wayne	6,444	6,444	-	6,444	-	-
Westmoreland	11,104	11,104	-	11,104	-	-
York	13,239	12,447	792	13,239	-	-
Total Subcontractor Costs	\$ 506,223	\$ 461,246	\$ 38,611	\$ 499,857	\$ 6,366	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
PCCD Contract Number 2019-SV-01-31170 - Sexual Assault
Services Program - Administrative Costs
Year Ended June 30, 2020

Budget Category	08/01/19 - 07/31/20 Approved Budget	08/01/19 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Personnel					
Salaries	\$ 17,420	\$ 18,189	\$ 18,189	\$ (769)	\$ -
Benefits	5,182	4,509	4,509	673	-
Total Personnel	22,602	22,698	22,698	(96)	-
Operations					
Professional fees	120	50	50	70	-
Audit fees	700	660	660	40	-
Supplies	240	67	67	173	-
In-state travel	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Lodging	-	-	-	-	-
Meals	-	-	-	-	-
Equipment/software rental and maintenance	1,020	799	799	221	-
Computer software	420	395	395	25	-
Equipment leases	180	162	162	18	-
Office rent	1,861	1,958	1,958	(97)	-
Custodial services	120	72	72	48	-
Staff development and training	-	-	-	-	-
Printing	500	3	3	497	-
Telephone	300	235	235	65	-
Postage	60	15	15	45	-
Public awareness	-	-	-	-	-
Dues/memberships	60	13	13	47	-
Insurance	180	121	121	59	-
Meeting expenses	-	-	-	-	-
Total Operations	5,761	4,550	4,550	1,211	-
Total Administrative Costs	\$ 28,363	\$ 27,248	\$ 27,248	\$ 1,115	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 PCCD Contract Number 2019-SV-01-31170 - Sexual Assault
 Services Program - Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	08/01/19 - 07/31/20 Approved Budget	08/01/19 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Subcontractors					
Adams	\$ 4,279	\$ -	\$ -	\$ 4,279	\$ -
Allegheny - CV	18,396	18,396	18,396	-	-
Allegheny - PAAR	29,748	27,269	27,269	2,479	-
Armstrong	3,560	3,286	3,286	274	-
Beaver	10,391	10,391	10,391	-	-
Bedford	4,906	4,906	4,906	-	-
Berks	10,878	10,667	10,667	211	-
Blair	4,917	4,507	4,507	410	-
Bradford and Sullivan	6,215	6,090	6,090	125	-
Bucks	23,250	20,951	20,951	2,299	-
Butler	12,038	11,318	11,318	720	-
Cambria and Somerset	11,691	11,193	11,193	498	-
Chester	21,724	20,014	20,014	1,710	-
Clarion, Jefferson and Clearfield	11,150	8,283	8,283	2,867	-
Clinton	3,540	2,681	2,681	859	-
Columbia and Montour	6,883	6,877	6,877	6	-
Crawford	6,004	6,004	6,004	-	-
Cumberland	8,148	7,977	7,977	171	-
Dauphin and Perry	15,362	13,931	13,931	1,431	-
Delaware	28,661	26,279	26,279	2,382	-
Elk and Cameron	5,155	5,155	5,155	-	-
Erie	15,493	14,350	14,350	1,143	-
Fayette	6,263	3,157	3,157	3,106	-
Franklin and Fulton	7,459	5,926	5,926	1,533	-
Indiana	5,149	4,161	4,161	988	-
Lackawanna and Susquehanna	9,996	8,974	8,974	1,022	-
Lancaster	13,447	11,445	11,445	2,002	-
Lawrence	4,759	3,577	3,577	1,182	-
Lebanon and Schuylkill	16,870	15,422	15,422	1,448	-
Lehigh and Northampton	18,771	17,354	17,354	1,417	-
Luzerne, Wyoming and Carbon	18,805	17,563	17,563	1,242	-
Lycoming	5,651	5,072	5,072	579	-
McKean	3,623	3,623	3,623	-	-
Mercer	4,669	4,289	4,289	380	-
Mifflin, Juniata and Huntingdon	7,218	7,218	7,218	-	-
Monroe	4,958	4,767	4,767	191	-
Montgomery	18,725	17,146	17,146	1,579	-
Philadelphia	61,743	56,597	56,597	5,146	-
Potter	3,296	3,040	3,040	256	-
Tioga	3,810	3,112	3,112	698	-
Union, Snyder and Northumberland	9,788	9,788	9,788	-	-
Venango	3,864	3,542	3,542	322	-
Warren and Forest	4,651	4,140	4,140	511	-
Washington and Greene	11,140	8,790	8,790	2,350	-
Wayne and Pike	6,700	6,700	6,700	-	-
Westmoreland	11,712	11,712	11,712	-	-
York	13,724	13,236	13,236	488	-
Total Subcontractor Costs	\$ 539,180	\$ 490,876	\$ 490,876	\$ 48,304	\$ -

Pennsylvania Coalition Against Rape

Schedule of Budgeted, Reported, and Allowable Costs for
 DHS Contract Number 4100070677 - Social Services Block
 Grant (Title XX), Act 44 - Pennsylvania General Fund -
 Administrative and Subcontractor Costs
 Year Ended June 30, 2020

Budget Category	07/01/19 - 06/30/20 Approved Budget	07/01/19 - 06/30/20 Reported Costs	Allowable Costs		
			Total	(Over) Under Budget	Questioned Costs
Administrative Costs					
Social Services Block Grant (Title XX)	\$ 531,132	\$ 531,132	\$ 531,132	\$ -	\$ -
Act 44 - Pennsylvania General Fund	1,120,294	1,103,160	1,103,160	17,134	-
Subcontractor Costs					
Social Services Block Grant (Title XX)	1,189,868	1,185,103	1,185,103	4,765	-
Act 44 - Pennsylvania General Fund	9,800,706	9,733,014	9,733,014	67,692	-
Contract Totals	\$ 12,642,000	\$ 12,552,409	\$ 12,552,409	\$ 89,591	\$ -

Pennsylvania Coalition Against Rape

Funding Reconciliation for DHS Contract

Number 4100070677

Years Ended June 30, 2020 and 2019

Funding Reconciliation	Contract Period 07/01/19 - 06/30/20	Contract Period 07/01/18 - 06/30/19
Available Funding		
Amount paid by DHS before June 30	\$ 12,642,000	\$ 11,649,000
Amount paid by DHS after June 30	-	-
Total Available Funding	12,642,000	11,649,000
Allowable Costs		
Approved	12,552,409	11,603,967
Questioned	-	-
Total Allowable Costs	12,552,409	11,603,967
Due to the Department of Human Services	\$ 89,591	\$ 45,033



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Pennsylvania Coalition Against Rape
Harrisburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pennsylvania Coalition Against Rape (the Coalition), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses - by natural classification, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 5, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coalition's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coalition's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in black ink that reads "RKL LLP". The letters are cursive and somewhat stylized.

February 5, 2021
Harrisburg, Pennsylvania



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Pennsylvania Coalition Against Rape
Harrisburg, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Coalition Against Rape's (the Coalition) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Coalition's major federal programs for the year ended June 30, 2020. The Coalition's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Coalition's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Coalition's compliance.

Opinion on Each Major Federal Program

In our opinion, Pennsylvania Coalition Against Rape complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of Pennsylvania Coalition Against Rape is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Coalition's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Coalition as of and for the year ended June 30, 2020, and have issued our report thereon dated February 5, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

RKL LLP

February 5, 2021
Harrisburg, Pennsylvania

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2020			
	Pass-Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice				
Passed through Pennsylvania Commission on Crime and Delinquency				
Sexual Assault Services Formula Program	2019-SV-01-31170	16.017	\$ 490,876	\$ 518,124
Sexual Assault Services Formula Program	2018-SV-01-29012	16.017	38,611	39,087
Crime Victim Assistance	2015/2016/2017-VF-05-28162	16.575	-	212,874
Crime Victim Assistance	2017-VF-05-28278	16.575	-	109,880
Crime Victim Assistance	2017/2018-VF-05-29233	16.575	-	11,721
Violence Against Women Formula Grants	2018/2019-VA-06-30269	16.588	-	102,801
Passed through Office on Violence Against Women				
Legal Assistance for Victims	2019-WL-AX-0026	16.524	-	98,710
OVW Technical Assistance Initiative	2016-TA-AX-K035	16.526	-	117,413
OVW Technical Assistance Initiative	2018-TA-AX-K027	16.526	4,964	99,763
OVW Technical Assistance Initiative	2017-TA-AX-K049	16.526	-	88,488
State Domestic Violence and Sexual Assault Coalitions	2019-SW-AX-0029	16.556	-	99,640
State Domestic Violence and Sexual Assault Coalitions	2017-SW-AX-0024	16.556	-	43,598
Passed through Urban Institute				
OVW Research and Evaluation Program	101786-0001-PCAR-01	16.026	-	630
Passed through Iowa Coalition Against Sexual Assault				
OVW Technical Assistance Initiative	2017-TA-AX-K069	16.526	-	76,238
Passed through The Pennsylvania State University - School of Nursing				
National Institute of Justice Research, Evaluation, and Development Project Grants	2016-NE-BX-K001	16.560	-	1,740
Passed through Office for Victims of Crime				
Crime Victim Assistance/Discretionary Grants	2016-VF-GX-K041	16.582	140,177	190,044
Passed through International Association of Forensic Nurses				
Crime Victim Assistance/Discretionary Grants	2019-MU-GX-K009	16.582	-	975
Total U.S. Department of Justice			674,628	1,811,726

Pennsylvania Coalition Against Rape

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended June 30, 2020			
	Pass-Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Passed through Pennsylvania Department of Human Services Social Services Block Grant	4100070677	93.667	\$ 1,185,103	\$ 1,716,235
Passed through Pennsylvania Department of Health Injury Prevention and Control Research and State and Community Based Programs	4100075395	93.136	508,261	598,517
Injury Prevention and Control Research and State and Community Based Programs	4100085125	93.136	329,822	378,521
Preventive Health and Health Services Block Grant	4100075395	93.991	146,631	165,133
Preventive Health and Health Services Block Grant	4100085125	93.991	104,729	117,646
Passed through Centers for Disease Control and Prevention Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002510-01-05	93.136	-	937,777
Injury Prevention and Control Research and State and Community Based Programs	6NUF2-CE002359-05-07	93.136	-	524,281
Total U.S. Department of Health and Human Services			2,274,546	4,438,110
Total Federal Awards Expended			\$ 2,949,174	\$ 6,249,836

Pennsylvania Coalition Against Rape

Notes to Schedule of Expenditures of Federal Awards

June 30, 2020

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Pennsylvania Coalition Against Rape under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Coalition, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Coalition.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost Rate

The Coalition has elected not to use the ten-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Pennsylvania Department of Health

The following is additional information presented at the request of the Pennsylvania Department of Health (DOH):

	Contract Number 4100075395	Contract Number 4100085125
Rape Prevention and Education (RPE)		
Total received during the year	\$ 782,928	\$ 232,251
Accrued revenue at the beginning of the year	(184,411)	-
Accrued revenue at the end of the year	-	146,270
Federal Expenditures - CFDA Number 93.136	\$ 598,517	\$ 378,521
Preventive Health and Health Services Block Grant (PHHSBG)		
Total received during the year	\$ 209,302	\$ 69,956
Accrued revenue at the beginning of the year	(44,169)	-
Accrued revenue at the end of the year	-	47,690
Federal Expenditures - CFDA Number 93.991	\$ 165,133	\$ 117,646

Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP

Unmodified

Internal control over financial reporting

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

Type of auditor's report issued on compliance for major federal programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of Major Federal Programs

CFDA Number(s)

Name of Federal Program or Cluster

93.136

Injury Prevention and Control Research and State Community Based Programs

Dollar threshold used to distinguish between Type A and Type B programs

\$750,000

Auditee qualified as low-risk auditee

yes no

Pennsylvania Coalition Against Rape

Schedule of Findings and Questioned Costs (continued)

Year Ended June 30, 2020

Section II - Financial Statement Findings

No findings are reported.

Section III - Federal Award Findings and Questioned Costs

No findings are reported.